

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF LA PORTE CITY, IOWA

DUE: December 1, 2013

16200700800000
LA PORTE CITY CLERK
202 MAIN STREET
LA PORTE CITY, IA 50651-1234

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	819,069		819,069	831,755
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	819,069		819,069	831,755
Delinquent property taxes	0		0	
TIF revenues	146,534		146,534	147,918
Other city taxes	277,129	0	277,129	295,041
Licenses and permits	28,700	0	28,700	22,985
Use of money and property	40,908	2,592	43,500	72,205
Intergovernmental	322,697	21,406	344,103	496,547
Charges for fees and service	243,052	386,713	629,765	647,550
Special assessments	0	0	0	0
Miscellaneous	421,015	1,050	422,065	308,850
Other financing sources	2,928,628	0	2,928,628	3,384,195
Total revenues and other sources	5,227,732	411,761	5,639,493	6,207,046
Expenditures and Other Financing Uses				
Public safety	518,734	0	518,734	565,105
Public works	461,442	0	461,442	676,890
Health and social services	3,052	0	3,052	7,513
Culture and recreation	379,199	0	379,199	433,913
Community and economic development	59,581	0	59,581	63,280
General government	133,444	0	133,444	144,606
Debt service	2,204,916	0	2,204,916	2,232,142
Capital projects	563,011	0	563,011	907,600
Total governmental activities expenditures	4,323,379	0	4,323,379	5,031,049
Business type activities	0	358,433	358,433	592,495
Total ALL expenditures	4,323,379	358,433	4,681,812	5,623,544
Other financing uses, including transfers out	1,056,926	78,677	1,135,603	1,578,695
Total ALL expenditures/And other financing uses	5,380,305	437,110	5,817,415	7,202,239
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-152,573	-25,349	-177,922	-995,193
Beginning fund balance July 1, 2012	3,602,622	365,228	3,967,850	3,967,850
Ending fund balance June 30, 2013	3,450,049	339,879	3,789,928	2,972,657
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 3,665,000	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 5,416,348	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
11/13/2013				
Printed name of city clerk	Telephone	Area Code	Number	Extension
JANE WHITTLESEY		319	342-3396	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF LA PORTE CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	477,093	121,652		220,324			819,069			819,069	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	477,093	121,652		220,324	0	0	819,069		T01	819,069	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	477,093	121,652		220,324	0	0	819,069			819,069	6
7	TIF revenues			146,534				146,534		T01	146,534	7
8	Other city taxes							0		T15	0	8
9	Utility tax replacement excise taxes							0		T15	0	9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10
11	Parimutuel wager tax							0		C30	0	11
12	Gaming wager tax							0		T19	0	12
13	Mobile home tax							0		T19	0	13
14	Hotel/motel tax							0		T09	277,129	14
15	Other local option taxes	277,129						277,129			277,129	15
16	TOTAL OTHER CITY TAXES	277,129	0	0	0	0	0	277,129	0		277,129	15
16	Section B - LICENSES AND PERMITS	28,700						28,700		T29	28,700	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	12,369	3,698			11,812	2,163	30,042	2,592	U20	32,634	18
19	Rents and royalties	10,866						10,866		U40	10,866	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	23,235	3,698	0	0	11,812	2,163	40,908	2,592		43,500	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LA PORTE CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		218,825					218,825		C46	218,825	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,538						1,538		C89	1,538	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	ARRIVE ALIVE	1,354						1,354		C89	1,354	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,892	218,825	0	0	0	0	221,717	0		221,717	60
61												61
62	Local grants and reimbursements											62
63	County contributions	16,752						16,752			16,752	63
64	Library service							0		D89	0	64
65	Township contributions	50,753						50,753	6,433	D89	57,186	65
66	Fire/EMT service							0		D89	0	66
67	BLACK HILLS	6,900						6,900		D89	6,900	67
68	COUNTY SOLID WASTE GRANT	9,140						9,140	14,973		24,113	68
69			17,435					17,435			17,435	69
70	Total local grants and reimbursements	83,545	17,435	0	0	0	0	100,980	21,406		122,386	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	86,437	236,260	0	0	0	0	322,697	21,406		344,103	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	309,629	A8Ø	309,629	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	190,222						190,222		A81	190,222	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LA PORTE CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0	77,084	A89	77,084	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,713						1,713		A89	1,713	99
100	Park, recreation, and cultural charges	44,564						44,564		A61	44,564	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	MOSQUITO SPRAYING/SNOW WEED REMOVAL	6,553						6,553			6,553	103
104	TOTAL CHARGES FOR SERVICE	243,052	0	0	0	0	0	243,052	386,713		629,765	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	12,948	220				279,370	292,538	405	U99	292,943	108
109	Deposits and sales/fuel tax refunds	4,072						4,072	645	U99	4,717	109
110	Sale of property and merchandise	11,364						11,364		U11	11,364	110
111	Fines	17,974						17,974		U30	17,974	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	INSURANCE DIVIDEND	2,469						2,469			2,469	114
115	RETURNED CHECKS	20						20			20	115
116	REVOLVING LOAN PAYMENTS	42,303						42,303			42,303	116
117	MAPS/COPIES	270					125	395			395	117
118	HISTORIC PRESERVATION	53						53			53	118
119	REIMBURSEMENTS	49,827						49,827			49,827	119
120	TOTAL MISCELLANEOUS	141,300	220	0	0	0	279,495	421,015	1,050		422,065	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LA PORTE CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,276,946	361,830	146,534	220,324	11,812	281,658	2,299,104	411,761		2,710,865	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales		4,000			93,386		97,386		NR	97,386	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				1,695,639			1,695,639		NR	1,695,639	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	173,214	159,548		164,678	500,000		997,440			997,440	127
128	<i>Internal TIF loans and transfers in</i>		4,610		133,553			138,163			138,163	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	173,214	168,158	0	1,993,870	593,386	0	2,928,628	0		2,928,628	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,450,160	529,988	146,534	2,214,194	605,198	281,658	5,227,732	411,761		5,639,493	132
133												133
134	Beginning fund balance July 1, 2012	513,606	938,567	3,561	889,891	1,023,050	233,947	3,602,622	365,228		3,967,850	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,963,766	1,468,555	150,095	3,104,085	1,628,248	515,605	8,830,354	776,989		9,607,343	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF LA PORTE CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	312,768	42,773				3,561	359,102		E62	359,102	2
3	Purchase of land and equipment	41,659						41,659		G62	41,659	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	53,280	6,554					59,834		E24	59,834	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	51,250	4,589					55,839		E66	55,839	18
19	Purchase of land and equipment	2,000						2,000		G66	2,000	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	300						300		E32	300	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	461,257	53,916	0	0	0	3,561	518,734			518,734	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LA PORTE CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	108,535	123,867					232,402		E44	232,402	42
43	Purchase of land and equipment		33,963					33,963		G44	33,963	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	26,333						26,333		E44	26,333	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	7,833	730					8,563		E44	8,563	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	5,184						5,184		E81	5,184	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	137,721	17,276					154,997		E81	154,997	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	285,606	175,836	0	0	0	0	461,442			461,442	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LA PORTE CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	700						700		E79	700	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	158						158		E32	158	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	2,194						2,194		E79	2,194	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,052	0	0	0	0	0	3,052			3,052	103
104												104
105												105
106												106
107												107
108												108
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LA PORTE CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	102,670	7,514					110,184		E52	110,184	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	51,386	3,367				475	55,228		E61	55,228	125
126	Purchase of land and equipment	2,933						2,933		G61	2,933	126
127	Parks — Current operation	10,889	402					11,291		E61	11,291	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	113,542	8,826					122,368		E61	122,368	130
131	Purchase of land and equipment	14,673						14,673		G61	14,673	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	1,000						1,000		E03	1,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	58,379	643					59,022		E61	59,022	135
136	Other culture and recreation	2,500						2,500		E61	2,500	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	357,972	20,752	0	0	0	475	379,199			379,199	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	50,680		1,185				51,865		E89	51,865	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			7,716				7,716		E89	7,716	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	50,680	0	8,901	0	0	0	59,581			59,581	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LA PORTE CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,700	881					9,581		E29	9,581	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	49,333	8,109					57,442		E23	57,442	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	3,465						3,465		E25	3,465	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	48,649	1,821					50,470		E31	50,470	168
169	Purchase of land and equipment	12,486						12,486		G31	12,486	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	122,633	10,811	0	0	0	0	133,444			133,444	176
177	Section G — DEBT SERVICE				2,204,916			2,204,916			2,204,916	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,204,916	0	0	2,204,916			2,204,916	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	2012-13 Street Rehab					559,554		559,554			559,554	184
185	2008 Flood Buyout					3,457		3,457			3,457	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	563,011	0	563,011			563,011	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	563,011	0	563,011			563,011	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,281,200	261,315	8,901	2,204,916	563,011	4,036	4,323,379			4,323,379	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LA PORTE CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								210,714	E80	210,714	201
202	Purchase of land and equipment								58,583	G80	58,583	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LA PORTE CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation										82,131 E89 82,131	238
239	Purchase of land and equipment										7,005 G89 7,005	239
240	Construction										F89 0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										358,433 358,433	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,281,200	261,315	8,901	2,204,916	563,011	4,036	4,323,379	358,433		4,681,812	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out	82,562	95,352		500,000	138,343	102,506	918,763	78,677		997,440	255
256	Internal TIF loans/repayments and transfers out			138,163				138,163			138,163	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	82,562	95,352	138,163	500,000	138,343	102,506	1,056,926	78,677		1,135,603	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,363,762	356,667	147,064	2,704,916	701,354	106,542	5,380,305	437,110		5,817,415	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		414,773	3,031	399,169	914,431	76,572	1,807,976			1,807,976	264
265	Committed		550,060					550,060			550,060	265
266	Assigned	8,527	147,055			12,463	332,491	500,536			500,536	266
267	Unassigned	591,477						591,477			591,477	267
268	Total Governmental	600,004	1,111,888	3,031	399,169	926,894	409,063	3,450,049			3,450,049	268
269	Proprietary								339,879		339,879	269
270	Total ending fund balance June 30, 2013	600,004	1,111,888	3,031	399,169	926,894	409,063	3,450,049	339,879		3,789,928	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,963,766	1,468,555	150,095	3,104,085	1,628,248	515,605	8,830,354	776,989		9,607,343	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LA PORTE CITY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$ \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

712,012

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Debt outstanding JULY 1, 2012 (a)

Debt during the fiscal year

Debt Outstanding JUNE 30, 2013

Interest paid this year (h)

Purpose

Issued (b)

Retired (c)

General obligation (d)

TIF revenue (e)

Revenue (f)

Other (g)

1. Water utility

19U \$

29U \$

39U \$

49U \$

49U \$

49U \$

49U \$

I91 \$

2. Sewer utility

19U

29U

39U

49U

49U

49U

49U

I89

3. Electric utility

19U

29U

39U

49U

49U

49U

I92

4. Gas utility

19U

29U

39U

49U

49U

49U

I93

5. Transit-bus

19U

29U

39U

49U

49U

49U

I94

6. Industrial Revenue

19T

24T

34T

44T

44T

I89

7. Mortgage revenue

19T

24T

34T

44T

44T

I89

8. TIF revenue

19U 7,716

29U

39U 7,716

49U

49U

49U

49U

I89

Other-Specify

19U

29U

39U

49U

49U

49U

49U

I89

9. 2003 Street Construction

19U 75,000

29U

39U 75,000

49U

49U

49U

49U

2,850

2004 Street Construction

19U 150,000

29U

39U 75,000

49U 75,000

49U

49U

49U

6,263

2005 Aquatic Center

19U 1,370,000

29U

39U 1,370,000

49U

49U

49U

49U

I89 55,353

2006 Sweet Subdivision

19U 505,000

29U

39U 505,000

49U

49U

49U

49U

I89 20,396

2012 Street Construction

19U 1,920,000

29U

39U 35,000

49U 1,885,000

49U

49U

49U

I89 48,177

2013 Aquatic Center/Sweet

19U

29U 1,705,000

39U

49U 1,705,000

49U

49U

49U

I89

Total long-term debt

4,027,716

1,705,000

2,067,716

3,665,000

0

0

0

133,039

B. Short-term debt

Outstanding as of JULY 1, 2012

61V \$

Outstanding as of JUNE 30, 2013

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01 \$

W31 \$

W61 3,789,928

3,789,928

REMARKS

V98